

**ALCOHOLIC BEVERAGE DIRECT SHIPPING PERMIT APPLICATION**

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

SFN 22976 (5-06)

Tax Type 96☐ New Application☐ Renewal Application**(See important information on the reverse side)****Section 1 - Permit Required**

A direct shipping permit is required before an out-of-state business may ship beer or alcoholic beverages directly to a North Dakota consumer.

Section 2 - Permit Fees - Expiration Date

The annual permit fee is \$50.00. Permit expires December 31 of each calendar year.

Section 3 - Business Information

Name		FEIN	
DBA Name (if applicable)		FEIN	
Mailing Address	City	State	Zip Code
Physical Address of Headquarters (if different from mailing address)	City	State	Zip Code
Telephone Number	Fax Number		

Type of Business

☐ Sole Proprietorship☐ Partnership☐ LLP☐ Corporation☐ LLC**Section 4 - State of Domicile - Licenses**

1. The state of domicile for this business is: _____
2. Is the business currently a licensed alcoholic beverage manufacturer? ☐ Yes ☐ No If Yes, enter State _____, License No. _____, and Expiration Date _____ of the license.
3. Is the business currently a licensed alcoholic beverage retailer? ☐ Yes ☐ No If Yes, enter State _____, License No. _____, and Expiration Date _____ of the license.

Section 5 - ND Sales Tax Permit Required

You must also obtain a North Dakota sales tax permit, contact Sales Tax Compliance at 701-328-3474.

Section 6 - Authorized Signature

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application has been examined by me and to the best of my knowledge and belief is complete, correct, and true.

Name of Owner or Authorized Officer (print or type)	Title
Signature of Owner or Authorized Officer	Date

Please send applications and license fee to:**Alcohol Tax Section****Office of State Tax Commissioner****600 E. Boulevard Ave., Dept. 127****Bismarck, ND 58505-0599**

Phone: (701) 328-2702

Fax: (701) 328-1283

E-mail: alcoholtax@state.nd.us**For Tax Department Use Only**

Approved by: _____

Date: _____

License no.: _____

Date issued: _____

Date canceled: _____

DO NOT WRITE IN THIS SPACE

ALCOHOLIC BEVERAGE DIRECT SHIPPER LICENSE APPLICATION INFORMATION

A manufacturer or retailer selling or shipping alcoholic beverages under North Dakota Century Code § 5-01-16 shall obtain a direct shipping permit from the state tax commissioner and pay an annual fee of fifty dollars within thirty days of making the first shipment. The permit expires on December 31 of each calendar year.

A direct shipper shall pay the wholesaler alcohol tax and retailer sales taxes to the state tax commissioner on all alcoholic beverages sold to residence in this state at the rates set forth in N.D.C.C. §§ 5-03-07 and 57-39.2-03.2.

Direct shippers must file reports and make tax payments on an annual basis. The report must cover all direct shipments made during the calendar year and is due, together with the tax payment, on or before January 31 of the following year (i.e. the due date for the 2005 report is January 31, 2006). The report forms can be downloaded from our web site at www.nd.gov/tax/, select Alcohol and click on Forms. Our laws and regs are also available on our web site under "Laws and Regs".

A direct shipper is subject to N.D.C.C. § 5-03-06. If a direct shipper fails to pay tax on the date payment is due, there must be added to the tax a penalty of five percent or five dollars, whichever is greater, plus interest of one percent of the tax per month or fraction of a month of delay. A direct shipper who fails to furnish reports when required must be assessed a penalty of one hundred dollars for each day such reports are delinquent.

Direct shipping restrictions:

Customer must be an individual purchasing the alcoholic beverage for his or her own personal use and not for resale.

Customer must be 21 years of age or older. Shipper must obtain the signature of an individual 21 years of age or older before delivering any alcoholic beverage shipped directly to an individual in North Dakota. Every package of alcoholic beverages shipped directly to an individual in North Dakota must be labeled with conspicuous words "SIGNATURE OF PERSON AGE 21 OR OLDER REQUIRED FOR DELIVERY."

Shipments are limited to no more than 2.38 gallons [9 liters] of liquor or 288 fluid ounces [8517.8 milliliters] of beer per month per customer.

For additional information you may contact:

Anne Hutchison
Alcohol Tax Section
Phone: 701-328-2702
E-mail: ahutchison@state.nd.us or our office at alcoholtax@state.nd.us.

Sales Tax Compliance information can be obtained by calling 701-328-3474.

Mailing Address for the Alcohol Tax Section or Sales Tax Compliance is:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599